



DEPARTMENT OF THE NAVY
COMMANDER, NAVY INSTALLATIONS COMMAND
MILLINGTON DETACHMENT
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7000

CNI Det/Ser 1853

19 OCT 2005

From: Commander, Navy Installations Command

Subj: FY-06 RECREATION AND MESS CENTRAL ACCOUNTING SYSTEM CHANGES

Ref: (a) CNI letter 11103/3376 25 Aug 2005

Encl: (1) FY-06 Desktop Chart of Accounts

1. The changes in this letter apply to all users of RAMCAS and SAP AIMS as applicable and are effective 1 October 2005.
2. VQ's general and administrative expenses will no longer be recorded to room type. This includes fixed asset depreciation. See reference (a) for specific information related to this change.
3. Locations dealing with foreign currency will record and pay Gratuities (204000) and Service Charges (205000) in US dollars. These entries should be processed through the ADP payroll system for payment and reflection on employees W2.
4. ACTIVITY/DEPARTMENT/ACCOUNT ADDITIONS, DELETIONS AND CHANGES

a. New Accounts

(1) **SAP 202012 Utilities Payable** - This liability account is used to record utilities provided by public works that have been accrued but unbilled. Pre-recorded amounts that qualify should be reclassified from 202000 to accurately reflect the utilities payable. This account is available to all MWR. SAP AIMS recurring entries are allowed.

(2) **SAP 202013 DFAS Payable** - This liability account is used to record amounts due to DFAS that have been accrued but unbilled. Pre-recorded amounts that qualify should be reclassified from 202000 to accurately reflect the DFAS

payable. This account is available to all MWR and VQ. SAP AIMS recurring entries are allowed.

(3) **SAP 251003 Unearned Income Memberships** - This liability account is used to record and track memberships purchased at facilities such as clubs, golf and gym. As the membership is purchased, the account will be credited, using the assignment field to recognize and clear. Each month as the membership fee expires the account will be debited until cleared. This account is available to all MWR.

(4) **SAP 251005 Unearned Income CYMS** - This liability account is used to record and track CYMS deposits collected at childhood and youth activities. This account is available to all MWR.

b. Account Changes

(1) **SAP 161001 Prepaid Minor Property VQ** - This account has been blocked for posting. History will remain in the account, however future expenditures should be coded to 165000.

(2) **SAP 686001 Minor Property VQ** - This account has been blocked for posting. History will remain in account, however future expenditures should be coded to 686000.

(3) **SAP 168001 Goods in Transit** - This account has been extended to VQ's.

(4) **201001 Overseas Purchases VQ** - This account has been blocked for posting.

(5) **201002 Costs of Services Contract VQ** - This account has been blocked for posting.

5. MWR/VQ Download Rates - The central fund download rates for FY-06 are as listed below.

Description	MWR	VQ	SAP GL	RAMCAS GL
Health & Disability	2.671	2.671	629000	XX-629-XX
Life	0.900	0.900	630000	XX-630-XX

Post Retire Benefit Cost	0.35	*0.000	632007	XX-638-XX
401K Match	Up to 3%	*0.000	632005	XX-636-XX
401K Admin Fee	0.015	*0.000	632006	XX-637-XX
Work Comp	0.024	0.024	633000	XX-633-XX
Unemployment Comp	0.011	0.011	634000	XX-634-XX
Property Liability MWR	\$1.5 Million		635000	00-635-00
VQ Headquarters Assessment	N/A	0.020	789000	00-789-00
FERS Retirement	13.375	*0.000	632001	XX-632-XX
CSRS Retirement	1.000	*0.000	632002	XX-632-XX
CSRS Offset	1.000	*0.000	632002	XX-632-XX
TSP	Actual cost	*0.000	632008	XX-632-XX

NOTE: * denotes VQ field Funds no charge, VQ Headquarters will cover costs of these plans.

5. RAMCAS USER HANDBOOK - The FY-06 RAMCAS User Handbook revisions are due out in late October and will be available at www.mwr.navy.mil. If you have any questions, please call RAMCAS at (901)874-6590/6551 or DSN/882.



T. R. MCFADDEN
By direction

Distribution:

Commanders, Navy Regions
Managers Administering Navy MWR Funds, Billeting Funds, or
Civilian Funds using RAMCAS

FY06 RAMCAS CHART OF ACCOUNTS

00-101-00	Central Bank Acct. [SO 10, 20, (SO 30 w/offset to 102, 103, 104) only]	00-281-00	Long-Term Ret. & Sev. Allow. Retained Earnings Beg. of FY	50-704-XX	Film Expense (only w/act 50)
00-102-00	Restricted Cash-Cap Outlays (SO 30 w/offset to 101 only)	00-291-00	Misc. Equity Transactions ²	XX-705-XX	Ticket Expense
00-103-00	Restricted Cash-Loc. Nat'l. (SO 30 w/offset to 101 only)	00-292-00	Misc. Equity Transactions ²	XX-706-XX	USDA offset
00-104-00	Restr Cash-BRAC/Special Operating Outlays (SO 30 w/offset to 101 only)	00-293-00	BRAC-Residual Balances ²	XX-707-XX	USDA Program Expense
00-105-00	Local Payroll/Airline Travel Acct.	00-294-00	Intrasystem Transfers ²	XX-708-XX	CDH Subsidy Expense
00-106-00	Local Foreign Currency Acct.	00-295-00	CF-Capital Grants ²	XX-721-XX	Travel & Per Diem
00-107-00	Local Credit Card Acct.	00-296-00	Echelon-Capital Grants ²	XX-731-00	Freight & Transportation
00-108-00	Change Funds	00-297-00	Echelon ii Capital Projects ²	XX-741-XX	Support Service Expense(only w/dept 00, 89
00-109-00	Petty Cash	00-298-00	Assets Transferred from CFAS ²	XX-742-00	Internal Service
00-110-00	Electronic Credit Card Acct.	00-299-00	Echelon II Project Collateral Equip ²	XX-747-XX	Rendered/Received
00-131-00	Acct. Receivable-General.	XX-301-XX	Resale Rev. (can't use depts. 10-18, 30-99, and 00)	XX-748-00	UFM APF Offset CDH Subs Exp
00-132-00	Acct. Receivable-Returned Cks.	XX-302-XX	Catering Resale Revenue (can't use depts. 10-18, 30-99, and 00)	XX-749-XX	UFM Headquarters 1 ²
00-133-00	Acct. Receivable-Other.	XX-303-XX	Sales Discount (can't use depts. 10-18, 30-99 and 00)	XX-750-XX	UFM APF OFFSET TRAINING
00-134-00	Acct. Receivable-Credit Cards	XX-401-XX	Cost of Goods Sold (No entries)	XX-751-XX	UFM APF Offset Labor Cost
00-135-00	Acct. Receivable-Gift Certificates	XX-501-XX	Program Rev. (can't use depts. 00-09,90-95	XX-752-XX	UFM APF Offset Supplies Cost
00-136-00	Acct. Receivable-APFSUP	XX-503-XX	Other Sales Discount Program (can't use depts. 00-09, 89-95,99)	XX-753-XX	UFM APF Offset Contractual Cost
XX-151-XX	Dept. Resale Inv. (can't use act 00 or depts.00,10-18, and 29-99)	00-531-00	Common Support Services	XX-754-XX	UFM APF Offset Maintenance Cost
XX-152-XX	Central Storeroom Inv.	XX-532-00	Dues (not CBQ)	XX-755-XX	UFM APF Offset Other Operational Cost
00-161-00	Prepaid Supplies	00-533-00	Echelon II Assessment ³	XX-756-XX	UFM APF Offset Fixed Asset
00-162-00	Prepaid Contracts	00-558-00	NEX Ship Store Profit Dist. ⁴	XX-757-XX	UFM APF Offset Communications
00-163-00	Prepaid Tickets	XX-559-00	NEX Div.	XX-758-XX	UFM APF Offset Travel & Per Diem
00-165-00	Prepaid Minor Property	00-560-00	FdServ/Concessionaire (only w/act 00-07, 18, 40, 43, 77-80, 82-98) ⁴	XX-759-XX	UFM APF Offset Transportation
00-167-00	Goods in Transit	XX-562-XX	VQ Telephone Revenue ⁵	XX-760-00	Depr Exp-Computer Equip (MWR&VQ)
00-168-00	Prepaid Other Expense	XX-563-XX	CF-Operating Grants. ³	XX-761-00	Depr. Exp.-Vehicles
00-169-00	Suspense Acct. ²	XX-564-XX	Echelon Operating Grant. ³	00-762-00	MWR Depr. Expense-CF Vehicles
00-170-00	Computer Equip. (MWR & VQ)	XX-565-00	Other Operating Grants	XX-763-00	Depr. Exp.-FF&E
00-171-00	Vehicles	XX-566-00	NEX Distribution-Direct ³	00-764-00	MWR Depr. Exp.-CF FF&E
00-172-00	MWR CF Vehicles	00-567-00	NEX Dist.-Amsmt. Machine	00-765-00	Depr. Exp.-Bldg. & Facil.
00-173-00	Furniture, Fixtures & Equip.	00-568-00	NEX Dist-BUPERS Subsidy ³	00-766-00	MWR Depr. Exp.-CF Bldgs & Facil.
00-174-00	MWR CF FF&E	XX-569-XX	NEX Distribution-CNI (MWR and CNI only) ³	00-767-00	Depr. Exp.-Bldg. & Facil. Improv.
00-175-00	Bldgs. & Facilities ⁴	XX-571-XX	Other Rev(can't use dept 89)	00-768-00	MWR Depr. Exp.-CF Bldg/Impv
00-176-00	MWR CF Bldgs. ⁴	XX-581-XX	Commercial Sponsorship (can't use w/act 74 - 76, can use dept 89)	00-771-00	MWR Field Acct. Srvcs. Costs ³
00-177-00	Bldgs. & Facilities Improv. ⁴	54-591-00	Central Stores Overage	00-772-00	MWR Central Support Costs ³
00-178-00	MWR CF Bldg. Improv. ⁴	XX-592-XX	Leisure Travel Commissions	00-773-00	MWR Echelon II/III Costs ³
00-179-00	Construction in Progress	59-593-00	Amusement/Vending Mach.Com	XX-780-XX	Discounts Lost
00-180-00	Accumulated Depreciation	XX-594-XX	Recycling Commissions	XX-781-XX	Advertising & Promotion
00-181-00	Computer Equip (MWR & VQ)	XX-601-XX	Other Commissions	XX-782-XX	Conference & Trng.
00-182-00	Accum. Depr.- Vehicles	XX-602-XX	Salaries & Wages	XX-783-XX	Contractual Expense
00-183-00	MWR Accum. Depr.- CF Vehicles	XX-603-XX	Salaries & Wages-Local Nat'l.	XX-784-00	Credit Card Sales Expense
00-184-00	Accum. Depr.- FF&E	XX-604-XX	Bonuses/Incentive	XX-785-XX	Awards & Prizes
00-185-00	MWR Accum. Depr.- CF FF&E	XX-605-XX	Payroll Overtime Expense	67-786-00	Unit Allocation
00-186-00	Accum. Depr.- Bldgs.& Facil. ⁴	XX-606-XX	Foreign National Payroll Offset	XX-787-XX	Entertainment
00-187-00	Accum. Depr.- Bldgs. & Facil. Improv. ⁴	XX-621-XX	Comp Time Expense	00-788-00	CBQ Echelon Assessment ³
00-188-00	MWR Accum. Depr.- CF Bldg. Improv. ⁴	XX-622-XX	Employer's Share of FICA	00-789-00	CBQ Headquarters Assessmnt ³
00-191-00	Loans Receivable	XX-623-XX	Annual Leave Expense	XX-791-XX	Central Stores Shortage
00-192-00	Loans Receivable-Nex Distr	XX-624-XX	Sick Leave Expense	00-793-00	Ombudsman Expense ⁴
00-193-00	Float Loan Rec. (RAMCAS only)	XX-625-XX	Employee Meals	XX-794-XX	Spillage/Spillage
00-201-00	Trade Pay. (SO 40 only)	XX-626-XX	Employee Benefits-Local Nat'l.	XX-799-XX	Miscellaneous Expense
00-202-00	Other Payables	XX-629-XX	Employee Benefits-Other	XX-812-00	Cash Overage
00-203-00	Deposits Payable	XX-630-XX	Emplrs. Health/Disability Ins. Cost ³	XX-813-00	Gain on Disp. of Fixed Assets
00-204-00	Gratuities Due Employees	XX-632-XX	Emplrs. Life Ins. ³	XX-814-00	Prior Fiscal Year Income Adj
00-205-00	Service Chrgs. Due Employees	XX-633-XX	ER Benefit Cost	XX-819-00	Bonus Merchandise
00-206-00	Consignment Items Payable	XX-634-XX	CSRS,FERS,TSP ³	00-830-00	BRAC-Expense Reimbursement
00-210-00	Comp Time Payable	00-635-00	Emplrs. Work Comp. Cost ³	XX-891-00	Misc Income-Extraordinary
00-211-00	Wages Payable	XX-636-XX	Emplrs. Unemp. Comp. Cost ³	XX-912-00	Cash Shortage
00-212-00	Annual Leave Payable	XX-637-XX	MWR Emp.Prop/Liab.Ins.Cost ³	XX-913-00	Loss on Disp. of Fixed Assets
00-213-00	Federal Taxes Payable	XX-638-XX	401K Employer Match	XX-914-00	Prior Fiscal Year Expense Adj
00-214-00	Social Security Payable	XX-639-XX	401K Admin Fees	XX-915-00	Bad Check Expense
00-215-00	State Taxes Payable	XX-641-00	Post Retirement benefit cost ⁴	XX-916-00	Bad Debt Expense
00-216-00	Savings Bonds Payable	XX-642-XX	DOD TRAVEL SUBSIDY	00-930-00	BRAC-Severance Pay Expense
00-217-00	Retirement Payable	00-660-00	Utilities	00-931-00	BRAC-Annual Leave Payoff Exp
00-218-00	Life Insurance Payable	XX-661-XX	Rentals	00-932-00	BRAC-PCS Expense
00-219-00	Post Retirement Benefit	XX-662-XX	VQ Telephone Expense ⁵	00-933-00	BRAC-Outplacement Assist Expense
00-220-00	Health Maintenance Payable	XX-663-XX	Telephone & Postage	00-934-00	BRAC-Asset Transportation Exp
00-221-00	Disability Ins. Payable	XX-664-XX	Cable/Satellite Service	00-935-00	BRAC-Base Closure Team Expense
00-222-00	Savings Investment Plan Pay.	XX-665-XX	Repairs & Maint-Vehicles	00-936-00	BRAC-Other Personnel Expense
00-223-00	Civil Serv.CSRS Retire.Pay.	XX-666-XX	Repairs & Maint-FF&E	00-937-00	BRAC-Other Non-Personnel Exp
00-224-00	Civil Serv. FERS Retire. Pay	XX-667-XX	Repairs & Maint-Bldg. & Facil.	XX-950-00	Interest Expense-Late Payment
00-225-00	Bonuses Pay.	XX-668-XX	Minor Property	XX-991-00	Misc. Expense-Extraordinary
00-226-00	Foreign National Pay.	XX-687-XX	Smallwares		
00-227-00	Civil Service TSP Pay.	XX-688-XX	UFM APF FIXED ASSET EXP ⁴		
00-228-00	TSP Loan Pay.	XX-701-XX	Supplies		
00-229-00	PAYROLL Deduction-Other	XX-702-XX	Amenities ⁵ (w/act 00,59,85-89 & w/dept 09-13, 17, 18)		
00-230-00	GS CSRS Offset Retirement	XX-703-XX	Laundry		
00-251-00	Unearned Income				
00-256-00	Unearned Income UFM ⁴				
00-271-00	Bupers Long-Trm Loans Pay. ²				
00-272-00	Other Long-Term Loans Pay.				

- 1 Open to 10197 only
- 2 Approved use only
- 3 CNI use only
- 4 MWR only
- 5 CBQ /VQ only

ACTIVITIES

01 All Hands Club
 02 O Club
 03 CPO Club
 05 E Club
 06 Fast Food
 08 Picnic/Park Areas
 09 RV Parks w/hookups cat C (only w/depts. 00-08, 10, 12,-16 &19)
 10 Beaches/Lakes
 11 Campsites
 12 Cabins/Cottages
 13 Outdoor Recreation
 14 Special Community Events
 15 Fleet Recreation
 16 Rec Center
 17 Single Sailor Program
 18 Community Center
 19 Community Activities
 20 Youth Activities
 21 School Age Care
 22 Child Development Center
 23 Family Child Care
 24 Animal Care/Veterinary Service
 26 Boarding Stables
 27 Libraries
 28 Cat C Recreation Equipment Rental
 30 Vehicle Storage
 31 Carwash
 32 Auto Skills Shop
 33 Marina Services Cat B (only w/depts 00, 10, 12, 16, & 17)
 34 Marina Services , Cat C(only w/depts 00, 02, 03, 05, 17, 25, 26, 27 & 28)
 39 Skeet/Trap Range
 40 Golf Course
 41 Fisher House
 43 Large Bowling Center
 44 Recreation Rooms
 46 Audio/Visual
 49 Arts/Crafts/Hobbies
 50 Commercial Theaters
 51 Recreation Theaters
 54 Leisure Travel Cat C (only w/depts 00, 10, 16, 20, 22 & 23)
 55 Recreation Information, Entertainment Tickets and Tours Cat B (only w/depts 00, 03, 10, 14, 15, 16, 20, 21, 22, & 24-95)
 56 Amusement/Vending Machines
 57 Cat A Swimming Pools
 59 Recycling
 60 Cat B Swimming Pools
 61 Sports/Athletics
 62 Fitness Center
 63 Intramural Sports
 64 Sports Programs Above Intramural
 67 Cat B Other Recreation
 68 Skating
 70 Cat C Other Recreation

74 CPS (only w/depts 03, 04, & 00)
 77 Specialty Food & Bev Operations 1
 78 Specialty Food & Bev Operations 2
 79 Specialty Food & Bev Operations 3
 80 Small Bowling Center
 81 Open House Events
 82 Parcheezi's
 83 Cactus Cantina
 84 Contract Food and Beverage
 85 VQ Multiple Occupancy
 86 VQ Single Occupancy
 87 VQ Suites
 88 Distinguished Visiting Quarters
 89 VQ Conference Center
 94 MWR Regional Support (only w/depts 00)
 98 Cat B General (only w/dept 00, 90, 93, 94 & 95)
 99 Cat C General (only w/dept 00, 90, 93, 94, 95)
 00 General Fund

Activity Use:

MWR - All but 85-89 (00 only w/depts 90-95 & 00)
 CIV - All but 27, 74, 85-89 (00 only w/dept 00)
 CBQ - Only 18, 85-89 (00 only w/dept 00)
 MWR ECHELON - only 70 & 00
 CBQ ECHELON - only 85 & 00

DEPARTMENTS

01 Food-Resale
 02 Bar-Resale
 03 Merchandise-Resale
 04 Other-Resale
 05 Other Food & Drink-Resale
 06 Parcheezi's
 07 Cactus Cantina
 08 Market Street Deli
 09 Enlisted Dining Facility
 10 General Program Operations
 11 Golf Cart Rentals (only w/act 40)
 12 Rentals-Program
 13 Amusement/Vending Machines-Program
 14 Slot Machines-Program (MWR only)
 15 Bingo-Program
 16 Other-Program
 17 Conference Room Operations
 20 Transportation Tickets (only w/act 54 & 55)
 21 Entertainment Tickets (only w/act 55)
 22 Tours (only w/act 54 & 55)
 23 ARC Travel (only w/act 53 & 54)
 25 Boat Berthing (only w/act 34)
 26 Boat Storage (only w/act 34)
 27 Charter Operations (only w/act 34)
 28 Large Boat Operations (only w/act 34)
 30 Driving Range (only w/act 40)
 89 APF SUPPORT
 90 MWR Director (only w/acts 98, 99 & 00, MWR only)
 91 MWR Accounting (only w/act 00, MWR only)
 92 MWR Personnel (only w/act 00, MWR only)
 93 MWR Procurement (only w/acts 98, 99 & 00, MWR only)
 94 MWR Marketing (only w/acts 98, 99 & 00, MWR only)
 95 MWR Maintenance (only w/acts 98, 99 & 00, MWR only)
 00 General Income & Expense

Department Use:

MWR - All but 85,86,87,88,89 (00 can only be used w/depts. 90-95 & 00)

CIV FUND-All but 09, 33, 34, 51, 54, 27, 74, 85, 86, 87, 88, 89, 94 (00 can only be used w/ dept. 00)

MWR ECHELON – Only 70,00

CBQ ECHELON – Only 85, 86, 00

CBQ/VQ– Only 59, 85, 86, 87, 88, 89, 00 (00 can only be used w/dept. 00)